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To cite this article: Shahra Razavi (2016) The 2030 Agenda: challenges of implementation to attain gender equality and women's rights, *Gender & Development*, 24:1, 25-41, DOI: [10.1080/13552074.2016.1142229](https://doi.org/10.1080/13552074.2016.1142229)

To link to this article: <https://doi.org/10.1080/13552074.2016.1142229>



Published online: 18 Feb 2016.



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ABSTRACT

Moving beyond the narrow goals and targets of the Millennium Development Goals (MDGs) and the top-down manner in which they were defined, the 2030 Agenda promises to address many of their shortcomings. Not only has the process of defining the new agenda been more inclusive and its scope a universal one, but it is also anchored in human rights principles, while its goals and targets draw attention to a far more variegated set of structural concerns. This is evident in the remarkably broad scope of the targets under the gender-specific Goal 5. But the Sustainable Development Goals (SDGs), like the MDGs, are somewhat silent on the policies needed to achieve the goals and targets. When it comes to the gender-specific elements, while the SDGs do a far better job than the MDGs in drawing attention to key structural constraints that hold back women's enjoyment of their rights, on some of the more contested issues they hardly advance the agenda beyond what has been the 'agreed language' for decades. At the same time, the hard-won gains and vision of the SDGs, including SDG 5, may be difficult to realise unless the dominant economic model that forms the backdrop is changed, and stronger accountability mechanisms are put in place. In the absence of robust accountability mechanisms, the risk of dilution and selectivity in the process of implementation looms large.

En un intento por superar los limitados objetivos y metas de los ODM, así como su definición de manera vertical, la Agenda 2030 promete abordar sus numerosas deficiencias. El proceso de definición de la nueva agenda no sólo ha sido más incluyente; además, su alcance resulta más universal y se encuentra vinculado a los principios de derechos humanos; asimismo, sus objetivos y metas están dirigidos a afrontar un conjunto mucho más abigarrado de problemáticas estructurales. Ello se hace evidente en el impresionantemente amplio alcance de las metas establecidas en el Objetivo No. 5, dedicado especialmente a género. Sin embargo, al igual que los ODM, los ods no dicen mucho respecto a las políticas que será necesario implementar para lograr tales metas y objetivos. En cuanto a sus elementos particulares de género, si bien es cierto que los ods centran la atención —mucho mejor que los ODM— en las principales restricciones estructurales que impiden que las mujeres gocen de sus derechos, apenas si impulsan una agenda en torno a algunos de los temas más controvertidos, más allá de lo que ha sido el "lenguaje acordado" durante décadas. Por otra parte, si no se cambia el dominante modelo económico subyacente y si no se implementan mecanismos más robustos para la rendición de cuentas, podría ser difícil impulsar los avances obtenidos con mucho esfuerzo y la visión vinculada a los ods —incluyendo el objetivo para el desarrollo

KEYWORDS

2030 Agenda; gender; inequality; women; sustainable development; human rights

sustentable No. 5. En ausencia de dichos mecanismos, existe el riesgo de que se atenúen los objetivos y las metas y de que el proceso de implementación sea selectivo.

Allant au-delà des objectifs et cibles étroits des OMD et de la manière directive dont ils étaient définis, l'Agenda 2030 promet de remédier à nombre des défauts des OMD. Non seulement le processus de définition du nouvel ordre du jour a été plus inclusif et sa portée universelle, il est par ailleurs ancré dans les principes des droits de l'homme, tandis que ses objectifs et ses cibles attirent l'attention sur un ensemble beaucoup plus varié de préoccupations structurelles. Cela se dégage de manière flagrante de la portée remarquablement large des cibles au titre de l'Objectif 5 portant sur le genre. Mais les ODD, à l'instar des OMD, sont quelque peu silencieux sur les politiques requises pour atteindre les objectifs et les cibles. Pour ce qui est des éléments spécifiques au genre, tandis que les ODD réussissent bien mieux que les OMD à attirer l'attention sur les contraintes structurelles clés qui empêchent les femmes de jouir de leurs droits, sur certaines des questions plus controversées ils ne font guère avancer l'ordre du jour au-delà de ce qui constitue le «langage convenu» depuis des décennies. Dans le même temps, les accomplissements durement obtenus et la vision des ODD, y compris l'ODD 5, pourraient se révéler difficiles à réaliser à moins que le modèle économique dominant qui forme la toile de fond ne soit modifié et que des mécanismes de redevabilité plus robustes ne soient mis en place. En l'absence de mécanismes de redevabilité robustes, le risque de dilution et de sélectivité dans le processus de mise en œuvre est considérable.

Introduction

Moving well beyond the narrow targets of the Millennium Development Goals (MDG), the 2030 Agenda for Sustainable Development, with its 17 Sustainable Development Goals (SDGs) and 169 targets promises to address many of the shortcomings of the MDGs. These include the non-participatory manner in which the MDG agenda was defined, and the reductionist approach evident in the narrow scope of its goals and targets, that were too fragmented to provide a comprehensive vision of development, let alone a road map for getting there. For women's movements that had painstakingly mobilised, debated, and negotiated the expansive agenda of women's rights emerging from the United Nations (UN) conferences of the 1990s, the MDGs represented the lowest common denominator. In the memorable words of Peggy Antrobus (2003), they were 'a Major Distracting Gimmick' from the much more visionary Beijing Platform for Action with its 12 areas of concern.

In contrast, not only has the process of defining the SDGs been more inclusive and open to the participation of civil society organisations, including women's rights advocates, but the goals themselves, perhaps as a result of such engagement, draw attention to a far more variegated set of concerns, from rising levels of inequality, climate change, and decent work to agricultural subsidies, social protection, and responsive and inclusive decision-making at all levels. The attention to structural impediments is also evident in the remarkably broad scope of the targets under the gender-specific Goal 5 – from discriminatory laws, harmful practices, and violence against women and girls, to sexual and reproductive health

and reproductive rights, to gender inequality in the distribution of unpaid care work, equal access to productive resources, and women's participation in decision-making.

But the SDGs, like the MDGs, are relatively silent on the policies needed to achieve the desirable goals and targets set out in the agenda. The so-called 'means of implementation' (MoI) have been defined and included in the SDGs, mainly on the insistence of developing countries (both as a goal, Goal 17, and as targets under other goals). However, as we will see, the MoI vary greatly in their specificity, and in some cases 'are so vague that they are practically meaningless' (Reddy and Kvangraven 2015, 22). There is also the question of how the MoI will be effectively monitored, given the experience of MDG 8 (Global Partnership for Development) being the most neglected of all MDGs. The relative neglect of the means (versus ends) is not surprising, given the pressure in these global agenda-setting exercises to find the easiest routes to generating consensus. The fact that a discussion of substantive policy alternatives is bound to be divisive often means that they are avoided, and effectively postponed to the implementation phase.

When it comes to the gender-specific elements of the agenda, while the SDGs do a far better job than the MDGs in drawing attention to key structural constraints that hold back women's enjoyment of their rights, on a number of sensitive and contested issues they hardly advance the agenda beyond what has been the consensus position for decades. At the same time, despite all the talk of 'transformation', the 2030 Agenda seems to take for granted some key elements of the currently dominant economic agenda, centred on continued growth, trade liberalisation, and 'partnerships' with the private sector. Past experience suggests that more of the same is unlikely to provide an enabling environment for gender equality and the realisation of women's economic and social rights. The hard-won gains and vision of the SDGs will be difficult to realise unless the dominant economic model is revised, and stronger accountability mechanisms are in place to guard against dilution and selectivity in the process of implementation.

The vision: anchored in human rights, universal, and multi-layered

The process of defining the 2030 Agenda and associated SDGs appears remarkably inclusive, when contrasted with the way the MDG architecture was designed, by a small group of UN bureaucrats, taking their cue from the exclusive 'rich men's club' of donor countries (a notable influence was the proposed International Development Targets of the OECD/DAC 1996). An inter-governmental Open Working Group was convened by the UN to work on a proposal for the new global goals, while the process of negotiation included the full UN membership. At the same time, a wide range of experts and 'stakeholders' were mobilised to provide inputs. The UN itself undertook wide-ranging consultations in around 100 countries as well as global thematic consultations on around 15 issue areas, as well as through on-line consultations.¹

Civil society actors – more specifically, women's rights groups – worked in coalitions, to debate and present unified positions on a variety of issues throughout this nearly three-year process. The Women's Major Group (the subject of another article in this issue) was one of them.

It is important, however, to place this picture of wide civil society consultations in the broader context, which has been marked by significant power imbalances. The corporate sector, in particular, has been in a far more privileged position to influence the agenda, not only through its own Major Group (Business and Industry)² but also through key bodies and channels such as the Secretary-General's High Level Panel of Eminent Persons on the Post-2015 Development Agenda and the Global Compact, while also having a voice through the inter-governmental processes (Pingeot 2014).

The corporate sector's privileged access to UN processes is not something that began with the SDGs: in fact, the SDG process has been part of a longer-standing trend of widening, and increasingly intimate, relationship between the UN and corporate interests which has raised many concerns (Adams and Martens 2015; Saith 2006). As Lou Pingeot (2014, 27) rightly points out, 'labelling all participants "stakeholders", as if all were equal and had the same interests, can obscure the power imbalances between various sectors and the vast differences between their agendas'.

Given these power imbalances, the achievements of the 2030 Agenda are even more remarkable. In the sections that follow, I review some of these.

Human rights principles

One of the most significant of these is the framing of the 2030 Agenda in terms of human rights principles, including the principle of universal applicability. The SDGs bring back human rights into the global development agenda, marking a departure from the narrower frame of the MDGs on some key measurable facets of poverty and deprivation. The Declaration states in no uncertain terms that the new agenda is 'grounded in the Universal Declaration of Human Rights', and the international human rights treaties (para. 10). There are repeated references to the 'indivisibility' of goals and targets (echoing the indivisibility of rights), the responsibilities of all States to 'respect, protect and promote' (but not *fulfil*) human rights, and an explicit acknowledgement that equality must apply not only to *opportunities*, but also *outcomes* (10.3). This understanding of equality is in line with the UN Convention on the Elimination of All Forms of Discrimination against Women's (CEDAW) founding principle of substantive equality,³ which refers to women's *exercise and enjoyment* of human rights and fundamental freedoms on a basis of equality with men. The 2030 Agenda therefore goes much further than the mainstream position that has defined equality largely in terms of opportunity, rather than outcomes (e.g. World Bank 2005).

A universal agenda

The 2030 Agenda's universal applicability means that it is not merely "our agenda' for 'them'" (Saith 2006, 1184). Rather, it is a global template fit for a world that is increasingly integrated through flows of finance and people, in which poverty, deprivation, inequality (including gender inequality), and unsustainable patterns of production and consumption, are as much of a concern in the rich advanced economies as they are in the developing

world. Poverty and inequality are also often driven by forces that lie beyond the nation-state, affected by, and dependent on, the extra-territorial acts and omissions of States. The ‘extra-territoriality’ of human rights deficits has become glaringly evident in the aftermath of the 2008 financial crisis that broke out in the financial markets dominated by the advanced economies, but affected the ‘real economy’ around the world, driving up poverty and inequality as well as labour market insecurities. It remains to be seen how effectively the SDGs can respond to these global challenges without a fundamental change in the way our global institutions operate.

A broad scope and vision for development

Equally significant is the breadth of the vision of development embedded in the 2030 Agenda. Refusing to narrow down the challenges the world is facing to a few ‘manageable’ goals and targets attending to basic needs, the scope of the agenda is broad and ambitious, encompassing economic, social, environmental, *and political* dimensions of inequality and injustice. Indicative of the concern with structural issues at a time of rising inequality are the goals of reducing inequality (Goal 10), strengthening full employment and decent work (Goal 8), and supporting quality investments in infrastructure (Goal 9), health (Goal 3) and education (Goal 4), while ensuring sustainable consumption and production patterns (Goal 12), addressing climate change (Goal 13), and working towards political institutions that are inclusive and accountable (Goal 16). The breadth of the vision is also evident in the gender-specific goal (Goal 5), which, through its nine targets, recognises the fact that women’s oppression is grounded in structural forces and institutions, both public and private, characterised by deeply embedded power inequalities and discriminatory social norms which cut across economic, social, and political arenas. The thinking is light years ahead of the MDG ‘theory of change’ that saw sex/gender parity in education as the all-purpose key that would unlock gender inequality.

In response to critics such as *The Economist* and Gates Foundation Partners who claim the targets are ‘sprawling and misconceived’ (*The Economist* 2015), and not as parsimonious as the MDG agenda, defenders of the SDGs can rightly argue that the goals are complex because the challenges the world is facing are structural, and not easily tackled through technological fixes and magic bullets. Poverty itself is complex, and eradicating it will require a significant reduction in inequality, combating climate change and environmental degradation, strengthening labour rights, eliminating agricultural subsidies, recognising migrants’ rights, and giving voice and visibility to those with less power. It has been argued that it is probably the progressive tenor of such goals that irks institutions like *The Economist* and the Gates Foundation (Hickel 2015).

Gender equality in the 2030 Agenda: hard-won gains, remaining challenges

The gender equality goal in Agenda 2030, like many other goals, was the subject of wide-ranging consultations, position papers, and extensive commentaries issued by women’s rights organisations and networks, academics, and UN agencies. Apart from the perennial

question of whether gender equality should be a stand-alone goal, or mainstreamed across the agenda – the consensus reached quite early on was that both were necessary – there were also rich exchanges about the content of the goal. Three justifications were put forward for having a stand-alone goal on gender equality. First was the fact that gender-based inequalities and injustices pervade all societies (gender equality as a universal challenge); second, the fact that gender equality has a catalytic effect on the achievement of human development, environmental sustainability, good governance, and sustained peace (the instrumental case); and third, based on the MDG experience, the fact that the visibility of gender equality in the agenda can ensure that governments are held accountable for advances in this area (UN Women 2013).

The case for a stand-alone goal had to be made throughout the process – never assuming that it was secure. The debates were also substantive and about the issues that would qualify as structural impediments to, or root causes of, gender inequality, and hence merit inclusion as targets under the gender equality goal. The glaring omissions from the MDG Goal 3 took priority in these discussions: violence against women, the unequal distribution of unpaid domestic and care work, sexual and reproductive health and rights, and women’s voice and decision-making at all levels (see UN Women 2013 for more on this point, and useful references which are cited therein).

While Goal 5 (Achieve Gender Equality and Empower All Women and Girls) has unfortunately failed to include any reference to ‘women’s rights’ or ‘women’s human rights’ in its title, it is fair to say that most of the key strategic elements demanded by women’s rights organisations have made it as targets under this goal. This includes the elimination of all forms of violence against women and girls, in both private and public spheres (5.2), combating harmful practices such as child/early/forced marriage and female genital mutilation (5.3), attention to unpaid care and domestic work (5.4), ‘sexual and reproductive health and reproductive rights’ (5.6), full and effective participation and leadership at ‘all levels of decision-making in political, economic and public life’ (5.5), and women’s equal rights to economic resources including land (5a).

Some of these targets are complemented by others that appear under the other goals: for example, complementing the target on unpaid domestic and care work is a target for achieving universal and equitable access to safe and affordable drinking water under Goal 6 (6.1). Other strategic elements such as full and productive employment/decent work for all women and men, and equal pay for work of equal value appear under Goal 8 (8.5), while access to social protection ‘for all’ appears under Goal 1 (1.3).

An enabling factor for the gender equality goal, but also other goals, was the lesson learnt from the MDG era: that data availability should not limit the definition of goals and targets. The point had been powerfully made by the then High Commissioner for Human Rights, Navi Pillay, back in 2013: ‘In the process of selecting the MDGs, we “treasured what we measured” – and perhaps that was the wrong way round. Rather, as has been observed, we should measure what we treasure’ (Pillay 2013, 1).

One of the more contentious and hard-won targets in the 2030 Agenda has been the inclusion of gender inequalities in the division of ‘unpaid care and domestic work’ – an aspect of gender inequality that is hard-wired into the way families and households

provide for, and nurture, their members. Women perform the bulk of unpaid care work across all economies and cultures, with variations by age, household structure, social class, location, and so forth. But to say that care is provided on an unpaid basis does not mean that it carries no costs. In fact, women bear the bulk of the costs entailed in its provision in terms of foregone opportunities to engage in paid work, enrol in education or training, or simply to have more time for leisure and self-care. So while caregiving is essential for all societies and economies, it is clearly unfair that women provide the lion's share while others get a 'free ride'.

To redress these inequalities around the issue of care, feminist research and advocacy has pointed to a need for policy measures that can *reduce the drudgery* of unpaid domestic and care work, through investments in infrastructure for example, *and to redistribute* it – between women and men to be sure, but also between families and society by using public revenues to fund accessible and quality care services, universal family benefits, and so on. To facilitate policy responsiveness it is also important to *recognise* unpaid care by making it more visible through statistics as well as in public debates (Budlender 2008; Elson 2008; Razavi 2007).

The above analysis is reflected to some extent in the way the target is formulated: 'Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and family as nationally appropriate'. But the wording is confusing, because of the attempt by those who drafted it to avoid the term 'redistribution', especially as it pertains to intra-household and intra-family responsibilities. They preferred instead to use a more voluntaristic-sounding term implying the need for more equal sharing – 'shared responsibility'. This is further watered down with the proviso, 'as nationally appropriate'.

It is an important achievement that the target on unpaid care draws attention to the role of public policies in providing infrastructure, and public services and social protection measures to support unpaid care, thereby endorsing the need to redistribute responsibility between families and society. However, in the current formulation of the target what gets most attention is the 'recognize and value'. Most readers would associate 'recognize and value' with counting unpaid work in statistical terms (e.g. through time-use surveys) and valuing it in monetary terms (e.g. by creating 'satellite accounts'). While time-use surveys and satellite accounts are important tools in making unpaid work visible, it would be unfortunate if action under this target stopped there and did not address critical *policy* issues.

Perhaps the most contentious target has been the one on 'sexual and reproductive health and reproductive rights'. The target as it has been agreed reflects the lowest common denominator of 'agreed language' (that is, 'sexual and reproductive health and reproductive rights') rather than the more progressive demand of feminist and human rights organisations for 'sexual and reproductive health and rights' which would include sexual rights in its definition. Nor is it clear from the way this target is formulated if 'reproductive health and rights' are inclusive of women's right to access safe abortion services, a right that is being clawed back in a number of countries. This is despite the fact that unsafe

abortions and the lack of access to quality sexual and reproductive health services is the leading cause of maternal mortality. When laws severely restrict women's access to abortion services, the cost is disproportionately borne by poorer and more marginalised women who cannot afford access to higher-quality services provided by private clinics and practitioners, which may also be located at a distance. This means that they often resort to unregulated services that are unsafe, at the peril of their own health (WHO 2011).

A modest step forward under Goal 5 has been the relatively more comprehensive understanding of political participation and leadership, going beyond the important – but also convenient (from the point of view of data availability) – issue of women's representation in national parliaments. Target 5.5 includes women's effective participation and leadership 'at all levels of decision-making in political, economic and public life'. Indicators are being developed on women's participation in the executive, legislative, judiciary and law enforcement, and in local government, as well as women's representation as managers in both public and private enterprises.

Missing from this list are two arenas of decision-making that are critical for women's rights. First, the intra-household arena which is where the micro-politics of 'the personal' sphere are played out, through bargaining over a range of issues including the allocation of resources, the division of work (both paid and unpaid), freedom from all forms of violence, and women's right to access services or engage in political and community life. Households and families are clearly an essential part of the 'political and economic life' of all societies, but remain invisible under this target. Second, and crucially important, women's leadership in civil society and collective organising is also missing. Research suggests that one of the most powerful indicators of women's voice and influence in bringing about gender-responsive policy change is the strength of women's collective action (Htun and Weldon 2012). Yet there is reticence in capturing this important and strategic dimension of women's leadership, perhaps because of difficulties in quantifying movement strength. There is also a certain 'elitism' in measures of women's political participation that limit themselves to high-level leadership, unless we assume that power at the top 'trickles down' to less privileged women (Cueva Beteta 2006) – a dubious assumption, for which there is little support.

Overall, despite some of the limitations and challenges noted in this section, it is fair to say that the gender-specific elements in the 2030 Agenda, especially those under Goal 5, represent a significant advance from the MDGs, and are a 'good enough' starting point for policy elaboration and political contestation, though the onus falls on women's rights advocates to keep the spotlight on the structural constraints and push policy towards their removal.

But what about the broader agenda into which Goal 5 (and the relevant aspects of other goals mentioned in this section as complementary) fits? Is this an agenda that is enabling for gender equality and women's concrete enjoyment of their rights?

The implicit economic model: is it transformative enough?

Given the concern about current patterns of development, one would expect to see elements of a strategy for structural reforms to overcome poverty and inequality. In

the absence of such reforms, and if existing economic trends continue, then estimates suggest that it would take 100 years to eliminate extreme poverty (defined as living on less than \$1.25 a day), and 207 years to eliminate poverty defined at a higher threshold (\$5 a day), which is also a more realistic measure of the income needed to cover basic requirements of a human being (Reddy and Kvangraben 2015, citing Woodward). These estimates cast doubt over the 15-year time-frame suggested in the 2030 Agenda for eradicating extreme poverty (now defined as \$1.90 a day). But perhaps the structural reforms demanded by the new agenda are sufficiently transformative to alter the relationship between economic growth and poverty eradication so that estimates based on past trends would not hold for the future. What kinds of reforms are on the cards?

Employment and decent work

Agenda 2030 is clear about the centrality of ‘full and productive employment and decent work for all’ (part of the title of Goal 8), one of the main channels through which economic growth can be rendered inclusive (both economic growth and productive employment appear under Goal 8). But several questions need to be raised here. What kind of macro-economic policies, monetary and fiscal, are needed to ensure that economic growth generates decent jobs and livelihoods, especially as many countries seem to experience bouts of ‘jobless growth’ while many others have growth without structural transformation of the economy? There is little indication from the 2030 Agenda as to how countries need to change their macro-economic policy course to address employment concerns, beyond vague exhortations to ‘enhance global macroeconomic stability, including through policy coordination and policy coherence’ (17.13).

In the majority of countries, monetary policies almost exclusively focus on maintaining inflation at extremely low levels, without due consideration to how monetary policy choices affect employment outcomes. There is no mention, for example, of the need to broaden the targets of monetary policy beyond keeping inflation low, by incorporating other targets into the formulation of monetary policy, such as real economic activity, employment, and incomes, as well as distributive outcomes along dimensions of class, gender, and race/ethnicity (Heintz 2015).

Under the MoI goal, the emphasis is on the need to create a rule-based multilateral trading system, and developing countries in particular are advised to ‘significantly increase’ their exports (17.11). But this sounds very much like yesteryear’s policy advice meted out to developing countries in the 1980s and 1990s by the international financial institutions. In view of the deteriorating terms of trade for manufactured goods, more than a decade ago UNCTAD’s *Trade and Development Report* pointed to a ‘fallacy of composition’ (UNCTAD 2002, 114) inherent in such advice: when a large number of countries turn to export-oriented strategies for their labour-intensive manufactured products, the risk is a deterioration in the prices they are going to get for their products, giving rise to ‘immiserizing’ growth, rather than inclusive growth. In the words of the UNCTAD report:

The issue remains, however, of the threshold beyond which an expansion of exports will lead to a sharp drop in prices. This is the well-known problem of fallacy of composition, or the adding-up problem: that is, on its own a small developing country can substantially expand its exports without flooding the market and seriously reducing the prices of the products concerned, but this may not be true for developing countries as a whole, or even for large individual countries such as China and India. A rapid increase in exports of labour-intensive products involves a potential risk that the terms of trade will decline to such an extent that the benefits of any increased volume of exports may be more than offset by losses due to lower export prices, giving rise to ‘immiserizing growth’. (UNCTAD 2002, 114)

There is a gender dimension to this problem. Even in ‘successful’ cases where exports have been the engines of growth and employment generation, as was the case in East Asia in the 1970s and 1980s, the competitiveness of exports has been predicated on gender *inequality*, as women’s low wages render them the workforce of choice in production processes geared to export markets (Seguino 2000). Moreover, the emphasis on external markets leads ‘both producers and policy makers ... to see wages as a cost rather than a source of potential demand’ (Ghosh 2015, 2), thereby generating all sorts of strategies to reduce unit wage costs. As such, the emphasis on export-oriented strategies sits uncomfortably with the far more important and useful nudge given in the 2030 Agenda to wage policies to reduce inequality (under Goal 10). The latter would suggest the need for a policy framework that promotes strategic industries that can afford to pay higher wages *and* the pursuit of full employment through demand-side strategies.

Inequalities and social protection

One of the most welcome concerns of the 2030 Agenda has been the attention to inequalities – captured in the much-cited phrase, ‘leave no-one behind’ (the subject of Elizabeth Stuart and Jessica Woodroffe’s article in this issue). The targets under the inequality goal underline a broad range of issues that are relevant to this call. They draw attention to two underlying principles: the importance of ‘equality of outcome’ as well as equality of opportunity (10.3), and the principle of ‘special and differential treatment’ for developing countries (10.a).

However, beyond these foundational principles, the targets are extremely uneven in the level of detail they provide. Equally significant are the silences under this goal. For example, attention is drawn to income inequalities (10.1), and how to address them through wage and social protection measures (10.4), but the target itself does not address income inequality: while it is about increasing the incomes of the bottom 40 per cent at a higher rate than the national average, it says nothing about top incomes (i.e. the top 1 per cent or even 10 per cent) which could still grow faster than everyone else’s.⁴ There is also no mention of underlying *wealth* inequalities, which have increased exponentially in the era of financial globalisation. Nor is there any reference under the inequality goal, or the MoI goal, to the need for redistributive policies, such as redistributive land reforms, ceilings on land ownership to limit land concentration, or wealth and inheritance taxes to ‘level the playing field’. And yet, under the target on

migrant remittances, there is a very detailed reference to the need to reduce transactions costs on migrant remittances to below 3 per cent (10.7, 10c). All other inequalities – on the basis of age, sex, disability, ethnicity, race, origin, religion, or economic or other status – are brushed under a single target (10.2), with no mention of policies or mechanisms needed to redress them.

On a more positive note, it is encouraging to see the emphasis on the *quality* of services (Goal 4 on education), and the extension of social protection systems ‘for all’, and especially to see that ‘substantial coverage of the poor and the vulnerable’ is highlighted under the poverty goal (1.3), even if watered down with the ‘nationally appropriate’ proviso. We know that public social transfers have a major poverty-reducing effect. A recent review of pre- and post-transfer poverty rates in 27 high-income and middle-income countries shows that in the former, where transfers are more generous and cover a wider segment of the population, they reduce by around 60 per cent the proportion of women and men living in poor households, while in Latin America they decrease female and male poverty by 30 per cent (UN Women 2015). From a gender equality perspective, what is even more interesting is that in both developed and developing countries, public transfer payments, such as child and family allowances and pensions, tend to narrow (though not eliminate) the gender gap in personal income from paid employment (UN Women 2015). As we have argued elsewhere, while the social protection floor holds significant promise for women who are over-represented among those excluded from current social protection systems, it is vital that gender-specific constraints are reflected in the design of social protection measures, for example by avoiding conditionalities in cash transfer programmes that add to women’s unpaid care burdens and by including gender-responsive elements such as crèches in public works programmes (UN Women 2015). Success thus hinges on how social protection floors are designed and implemented at the national level, and this places the onus on women’s rights advocates working at the national level.

What is less clear is how these social protection floors, along with the complementary investments in quality education, health systems, water and sanitation, and infrastructure – what UNCTAD (2015, I) calls ‘the biggest investment push in history’ – are going to be financed. Unfortunately, the MoI target under Goal 1 (1.a) is very vague (‘Ensure significant mobilization of resources from a variety of sources, including through enhanced development cooperation’; also repeated under Target 17.3).

Financing the 2030 Agenda

How can available resources be maximised to finance quality essential services and infrastructure for all, and how can this be done in a way that is fair and equitable? A fair and equitable tax system is not only necessary to mobilise resources, but is also one of the most significant tools that governments have at their disposal to affect income distribution (relevant for Goal 10). Mobilising sufficient resources in an equitable manner – from each according to his or her means, as ‘tax justice’ demands – also has significant gender implications.

For a start, there are gender biases in how taxes are designed (Grown and Valodia 2010). The most well known of these relates to joint versus individual income taxes. Joint filing of taxation that imposes a higher marginal tax rate on secondary earners, usually women, is known to depress women's labour force participation. But there are also more indirect biases that work to women's detriment. When owners of finance and large multinational corporations (mostly men) avoid and evade paying their fair share of taxes, the burden of contributing resources to the public budget falls disproportionately to those with weaker means, whether through increased taxes on basic consumption items (such as VAT), labour taxes, or taxes on smallholder farmers and small enterprises, which can disproportionately burden women. Conversely, *progressive* income taxes and wealth and inheritance taxes, which are not foregrounded in the 2030 Agenda, would provide additional sources of public revenue, thereby reducing the reliance on indirect taxes, such as VAT. Indirect taxes can be regressive (depending on their design) because poorer households spend most of their income on basic consumption goods compared to higher-income households, and women who manage their own households on low incomes can be particularly penalised by such taxes.

On the other hand, the failure to mobilise sufficient resources in an equitable manner also stymies state capacity to finance quality public services and transfers, effectively imposing a penalty on lower- and middle-income households, especially the majority of women who for structural reasons are more dependent than men on publicly financed infrastructure, social services, and transfers (UN Women 2015). When social services such as health care or child care, and infrastructure such as piped water, remain out of reach, the burden of provisioning effectively falls on women as unpaid providers of services to their households.

What about global taxes? The attention to global financial flows and the risks inherent in their under-regulation is welcome (under the inequality goal, 10.5), given that the weak regulation of finance has been one of the main causes of financial crises which have contributed to poverty, income inequality, and labour informalisation over the past three decades. It would therefore have been helpful to see some specification of how these financial flows can be better regulated and how those who make huge profits through financial markets can contribute their fair share of taxation. In the aftermath of the 2008 financial crisis, there was considerable support for a financial transaction tax, and the UK's then Prime Minister, Gordon Brown, announced his support for such a tax at the G-20 meeting in November 2009. A tax on financial transactions, as already noted, would not only help discourage speculative activity, but could also ensure that the financial sector makes a fairer financial contribution to sustainable development and recovery from a crisis that it had a strong hand in creating. It is a missed opportunity that the issue is not picked up in the 2030 Agenda.

Likewise there is no reference under Goal 2 (dealing with hunger) to the role of speculation in commodities future markets by financial investors. These speculative activities were one of the drivers of global food price rises and volatilities in 2008 and then again after 2010, which contributed to rising levels of hunger and food insecurity around the world (Ghosh *et al.* 2012). Nor is there any mention of the need to contain such

speculative activities in order to stabilise global food prices for the benefit of the majority, beyond the vague exhortation to ‘adopt measures to ensure the proper functioning of food commodity markets’ (2.c) – another missed opportunity and glaring gap.

There is a welcome reference in the 2030 Agenda to the Guiding Principles on Business and Human Rights and to the labour standards of the International Labour Organization, because one of the fundamental duties of governments is to protect people’s human rights against abuses by third parties, including the private sector. However, there is scant attention to the tax evasion and avoidance practices of corporate entities, and especially of multinational corporations, with the exception of one reference to ‘significantly reduce illicit financial and arms flows’ in the preamble (para. 35). Harmful tax competition among countries in order to attract capital has led to a drop in corporate tax rates worldwide, on average from 38 per cent in 1993 to 24.9 per cent in 2010 (CESR and Christian Aid 2014). Multinational corporations use a variety of accounting techniques to lower their overall tax contribution. Estimates of the annual tax revenue lost to developing countries due to trade mispricing put it at between \$98 and \$106 billion, nearly \$20 billion more than the annual capital costs needed to achieve universal water and sanitation coverage by 2015 (Hollingshead 2010).

Developing countries and civil society organisations tried hard to give more bite to global co-ordination efforts on development finance by advocating for the establishment of an inter-governmental body within the UN to oversee international co-operation in tax matters. However, this did not get very far at the Financing for Development Conference in Ethiopia in mid-2015, as reflected in the Addis Ababa Action Agenda (United Nations 2015) which complements the 2030 Agenda. This was largely due to the intransigence of the global North. In effect, what this means is that the OECD will continue to call the shots on norms related to international tax co-operation. However, as Manuel Montes (2015) has explained, there is a fundamental difference between the countries of the global North, where international companies are mostly headquartered, and global South countries whose interest lies in obtaining a fair share of tax revenues arising from the operations of multi-national corporations in their territories. This failure casts a dark shadow over the proposed investments of the SDGs.

Another potential source of revenue for the investments envisioned in the 2030 Agenda is to shift resources away from military spending, which stood at \$1.7 trillion in 2013 (SIPRI 2014). The demand for disarmament has been a long-standing item on the agenda of women’s peace activism in order to promote human security, reduce militarism, challenge violent masculinities, and achieve sustainable peace for all (WILDAF 2015). It was also a priority in the Beijing Platform for Action, which called for a reduction in excessive military spending. But the issue of military expenditure escapes attention under both MoI and Goal 16 (Promote Peaceful and Inclusive Societies) – and is unlikely to gain much traction in the current geopolitical context marked by security concerns and heightened militarisation.

All of these elements merit serious consideration if countries, especially developing countries, are to maximise their available resources. Some of the issues highlighted above suggest potential sources of development finance to enable the social investments

envisaged in the 2030 Agenda. However, many of these items require global co-ordination, which would have made them particularly suited to a *global* development agenda.

From monitoring and accountability to ‘follow-up and review’: lost in translation

One of the most fundamental cornerstones of the human rights framework is the principle of accountability, or ‘the obligation of those in authority to take responsibility for their actions, to answer for them by explaining and justifying them to those affected, and to be subject to some form of enforceable sanction if their conduct or explanation is found wanting’ (OHCHR and CESR 2013, 10). The purpose of accountability mechanisms is in part corrective, by making it possible to address individual or collective grievances (since rights must have corrective remedies); but they also have a preventive function entailing ‘positive duties’, making it a requirement to introduce, build on, or adjust, certain aspects of policy or service delivery to realise human rights obligations. One of the important uses of timely, reliable and disaggregated data (by income, sex, location, race/ethnicity, age and other relevant criteria) which the 2030 Agenda calls for, is precisely to enable different actors to track progress in the implementation of the agreed-upon goals and targets. This would enable rights-holders to hold the duty-bearers responsible for their actions, to demand answers from them, and to elicit some form of remedy or sanction in cases where their conduct is found wanting.

In an increasingly globalised world, the relationship between people as rights-holders, and states as duty-bearers, has become more complex (OHCHR and CESR 2013). State action can be constrained by a disabling global environment in which the actions and omissions of powerful states and non-state actors constrain the policy space afforded to less powerful states to meet their human rights obligations. Likewise, where states are undergoing both political decentralisation and ‘outsourcing’ some of their functions to non-state actors, the central State is not the only duty-bearer. This, of course, complicates the task of attributing responsibility, but it does not absolve the multiple duty-bearers of their responsibilities.

It is disappointing that the principles of monitoring and accountability have been watered down in the 2030 Agenda to a ‘voluntary’ process of ‘follow-up and review’ – a dilution that came from Member States, and on which there was complete consensus, regardless of their regional, political, or ideological differences on other issues. Sanjay Reddy and Ingrid Kvangraven (2015, 13) are right to say that in the record of implementation of development goals so far (and, in particular, in regard to the MDGs), it is hard to see ‘many cases in which they have helped to encourage the existence of a culture of determining responsibility’, or indeed instances where shortfalls have led to concrete assignments of responsibility. However, given the explicit human rights anchoring of the new Agenda, it is doubly disappointing that Member States did not break any new ground in subjecting themselves to the scrutiny of ‘we the people’, for example by taking the Universal Periodic Review mechanism of the Human Rights Council as an inspiration to encourage and incentivise regular and universal reporting and robust peer review by

Member States, or by inviting independent ‘shadow reports’ from civil society organisations alongside the official government reports, as is the practice of CEDAW and some of the other treaty bodies. In the absence of such accountability and enforcement mechanisms, the risk of dilution and selectivity in the process of implementation looms large, and the onus of fulfilling the promises of gender equality and the empowerment of women falls squarely on the shoulders of women’s rights advocates and their allies.

Notes

1. In addition, the UN system provided technical advice throughout the process through the UN Task Team and other groups.
2. The concept of Major Groups was created in the first Rio conference in 1992. It formalised the participation of different stakeholders in the Commission on Sustainable Development (which was abolished in 2013). In the Open Working Group and the post-2015 negotiations, the nine Major Groups were very active, making both oral and written statements, and two sets of facilitators created space for their participation. For more information, see <https://sustainabledevelopment.un.org/majorgroups/about> (last checked by the author 2 February 2016).
3. CEDAW Committee’s landmark General Recommendation No. 25 underlines the insufficiency of a ‘purely legal or programmatic approach’ for ‘achieving de facto equality with men, which the Committee interprets as substantive equality’ (www.un.org/womenwatch/daw/cedaw/recommendations/General%20recommendation%2025%20%28English%29.pdf, last checked by the author 2 February 2016).
4. Target 10.1 compares the income growth of the bottom 40 per cent of the population to the income growth of the national average. This falls short of the Palma Ratio which is the ratio of the *top 10 per cent* of the population’s share of gross national income compared to the poorest 40 per cent.

Acknowledgements

I am grateful to Somali Cerise, Sylvia Hordosch, and Papa Seck for their useful comments on an earlier draft, though I am responsible for any remaining errors and shortcomings. I am also grateful to Lauren Billi for excellent research assistance.

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